

## **EXHIBIT B**

**Fickes, Mark P.**

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**From:** Coopersmith, Jeff [Jeff.Coopersmith@dlapiper.com]  
**Sent:** Tuesday, December 04, 2007 4:26 PM  
**To:** Fickes, Mark P.  
**Cc:** Weiss, Shirli; Priebe, David; Ro, Elena; LaMarca, Susan F.  
**Subject:** RE: deposition of Tom Coffey

Thank you for the prompt response. First, let me say that we have nothing but the highest respect for your religious beliefs and practices. I am confused, however, about what you are actually saying. In your email of November 9, 2007 -- when we had noticed Mr. Coffey's deposition for December 7 and then accomodated you by moving it to December 13 -- you stated that the problem with December 7 was that it would force you to stay until Sunday in Atlanta during the Chanukah holiday, not that you could never attend an out-of-town deposition on a Friday. You stated that:

"December 7 is a real problem. As you know, I am Jewish and that falls in the middle of Chanukah. In addition, December 7 is a Friday. Under Jewish law, I may not, and do not ever work, or travel after sunset. I would have to stay in Atlanta until Sunday, which I really can't do during the religious holiday. I have tried to respect your scheduling wishes during the Christmas holiday and would hope that you would accord my religious practice the same deference."

Are you now saying that you can never attend an out-of-town deposition on a Friday, even if that Friday does not fall within the period of a religious holiday such as Chanukah?

If so, this is something that we will have to take up with the Court on December 17 as a general matter, as it does not seem reasonable in light of the tight schedule you are asking for to forego out-of-town Friday depositions altogether. But on the issue of Tom Coffey's deposition specifically, we must ask you to either stay in Atlanta until Sunday, December 23, if that is what your beliefs require, or ask a colleague to attend Mr. Coffey's deposition. December 21 is the only available day in December other than December 13 that Mr. Coffey's deposition could go forward. We originally noticed this deposition for December 7 but moved it to accomodate you. Now we are being told that Mr. Coffey's counsel cannot make it on December 13. You work for the United States government with its vast resources. The SEC has many lawyers, including several assigned to this case. Surely there are other lawyers who do not have your travel restrictions who could be in Atlanta on December 21, or on this particular occasion you could remain in Atlanta until Sunday morning. My practice is to accomodate opposing counsel's schedule when it is at all possible, and I am sorry that I have to engage in this discussion with you at all, but in this particular case our obligation to our client requires that we go forward on December 21 if we cannot on December 13.

Please let me know your position. Thank you.

**Jeffrey B. Coopersmith**

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12/20/2007

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**From:** Fickes, Mark P. [mailto:fickesm@sec.gov]  
**Sent:** Tuesday, December 04, 2007 3:52 PM  
**To:** Coopersmith, Jeff  
**Cc:** Weiss, Shirli; Priebe, David; Ro, Elena; LaMarca, Susan F.  
**Subject:** Re: deposition of Tom Coffey

Jeff:

I will be more than happy to work with you on alternative dates, but Dec. 21 will not work. As I mentioned to you and Shirli the last time we tried to schedule the deposition, Fridays present a problem for out of town depositions because I cannot travel until after sunset on Saturday. This would effectively require me to stay in Atlanta until Sunday the 23rd.

Are there any other options? Again, I will work diligently to find another day in December, with the exception of Fridays.

Thank you,

Mark  
Mark P. Fickes

----- Original Message -----

From: Coopersmith, Jeff <Jeff.Coopersmith@dlapiper.com>  
To: Fickes, Mark P.  
Cc: Weiss, Shirli <Shirli.Weiss@dlapiper.com>; Priebe, David <David.Priebe@dlapiper.com>; Ro, Elena; LaMarca, Susan F.  
Sent: Tue Dec 04 18:34:08 2007  
Subject: deposition of Tom Coffey

Mark,

Tom Coffey has retained counsel, who has asked for the deposition to be postponed from December 13 to December 21. We prefer to keep it on December 13, but would agree to move it to December 21. So we are hoping that the SEC would be available on December 21 in Atlanta. Please let me know. Thank you.

Jeffrey B. Coopersmith  
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Thank you.

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